



# Punjab Government Gazette

## EXTRAORDINARY

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*Nil*

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 8th August, 2020

**No. G.S.R. 56/P.A.5/2017/S.164/Amd.(32)/2020.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 ( Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

**RULES**

1. (1) These rules may be called the Punjab Goods and Services Tax (First Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from 23rd March, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) The applicant shall, while submitting an application under sub-rule (4), with effect from 1st April, 2020, undergo authentication of Aadhaar number for grant of registration.”.

3. In the said rules, in rule 9, in sub-rule (1), with effect from 1st April, 2020, the following proviso shall be inserted, namely:-

“Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.”.

4. In the said rules, for rule 25, the following rule shall be substituted, namely:-

**“25.Physical verification of business premises in certain cases.-**Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.”.

5. In the said rules, in rule 43, in sub-rule (1), with effect from the 1st April, 2020,-

- (a) for clause (c), the following clause shall be substituted, namely:-

“(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as ‘A’, being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend upto five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as ‘A’ shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as ‘ $T_{ie}$ ’, shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

Provided further that the amount ‘ $T_{ie}$ ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.

*Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4)*

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*of section 18, if it is subsequently covered under this clause.”;*

- (b) for clause (d), the following clause shall be substituted, namely:-

“(d) the aggregate of the amounts of ‘A’ credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as ‘T<sub>c</sub>’, shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value ‘T<sub>c</sub>’;”

- (c) in clause (e), the following Explanation shall be inserted, namely:-

“**Explanation.-** For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.”;and

- (d) clause (f) shall be omitted.

6. In the said rules, in rule 80, in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

7. In the said rules, in rule 86, after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.”.

8. In the said rules, in rule 89, in sub-rule (4), for clause (C), the following clause shall be substituted, namely:-

‘(C) “Turnover of zero-rated supply of goods” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;’.

9. In the said rules, in rule 92,-

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in **FORM RFD-06** sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue **FORM GST PMT-03** re-crediting the said amount as Input Tax Credit in electronic credit ledger.”;

(b) in sub-rule (4), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, brackets, figure and letter “or sub-rule (1A)”, shall be inserted; and

(c) in sub-rule (5), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, figures and letter “or sub-rule (1A)”, shall be inserted.

10. In the said rules, in rule 96, in sub-rule (10), in clause (b), with effect from the 23rd October, 2017, the following Explanation shall be

inserted, namely,-

“Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”.

11. In the said rules, after rule 96A, the following rule shall be inserted, namely:-

**“96B. Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised. –** (1) Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the

applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.”.

12. In the said rules, in rule 141, in sub-rule (2), for the word “Commissioner”. the words “proper officer” shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, after the declaration under rule 89(2)(g), the following undertaking shall be inserted, namely:-

**“UNDERTAKING**

*I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.*

*Signature-*

*Name –*

*Designation / Status”.*

**A. VENU PRASAD,**  
Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.



**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 8th August, 2020

**No. S.O. 27/P.A.5/2017/S.148/2020.**—In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Punjab Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31st January, 2020
2	January, 2020 to March, 2020	30th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force on and with effect from 9th October, 2019.

**A.VENU PRASAD,**  
Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 8th August, 2020

**No. S.O. 28/P.A.5/2017/S.148/2020.-** In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify that those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

2. This notification shall be deemed to have come into force on and with effect from 9th October, 2019.

**A.VENU PRASAD,**  
Financial Commissioner (Taxation) and Secretary to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF AGRICULTURE AND FARMERS WELFARE  
(Agriculture-2 Branch)

**NOTIFICATION**

The 14th August, 2020

**No. G.S.R. 57/C.A.46/1968/S.37/Amd./2020.-** With reference to the Government of Punjab, Department of Agriculture and Farmers Welfare, Notification No. G.S.R 29/C.A.46/1968/S.37/Amd./2020, dated the 22nd May, 2020 and in exercise of the powers conferred by section 37 of the Insecticides Act, 1968 (Central Act 46 of 1968) and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Insecticides (Appeal) Rules, 1975, namely:-

**RULES**

1. These rules may be called the Punjab Insecticides (Appeal) First Amendment Rules, 2020.
2. In the Punjab Insecticides (Appeal) Rules, 1975, in rule 3, -
  - (i) in clause (a), for the words and signs "Director of Agriculture, Punjab, Chandigarh", the words "Government of Punjab" shall be substituted; and
  - (ii) after clause (a), the following clause shall be inserted, namely:-

"(aa) to the Director, Agriculture and Farmers Welfare, Punjab, SAS Nagar, if the appeal is against a decision of the licensing authority (i.e. Joint Director, Agriculture (Plant Protection)), on an application for the grant of a license to sell, stock or exhibit for sale or distribution of insecticides in the State by Insecticides manufacturing units;"

**ANIRUDH TEWARI,**  
Additional Chief Secretary to Government  
of Punjab, Department of Agriculture and  
Farmers Welfare.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF REVENUE, REHABILITATION AND DISASTER  
MANAGEMENT**

**NOTIFICATION**

The 11th August, 2020

**No. S.O. 29/P.A.XVII/1887/S.5/C.A.XVI/1908/S.5/2020.-**In exercise of the powers conferred by section 5 of the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887) and section 5 of the Registration Act, 1908 (Central Act No. XVI of 1908), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to alter the limits of sub-district Amritsar, to form a new sub-district, to be known as sub-district Lopoke, District Amritsar, with its headquarters at Amritsar, having its territorial jurisdiction in the areas as specified in the Table given below, on and with effect from the date of publication of this notification in the Official Gazette, namely:-

**TABLE**

Serial. No	Name of Villages	Hadbast No.
1	Chogawan	329
2	Kohala	340
3	Kohali	328
4	Rakh Kohali	191
5	Madoke	330
6	Barar	331
7	Khiala Kalan	326
8	Khiala Khurd	327
9	Bhullar	190
10	Tapiala	189
11	Manawala	193
12	Padhari	335
13	Nurpura	334
14	Lanven	337

15	Bhitte Wind	192
16	Boparai Kalan	324
17	Boparai Khurd	325
18	Boparai Baj Singh	323
19	Chhiddan	333
20	Kalowal	332
21	Lopoke	167
22	Shahura	346
23	Dalleyke	347
24	Bachi Wind	183
25	Thikriwal	185
26	Dala	184
27	Joeyke	186
28	Cheleke	341
29	Khizarpura	343
30	Vaineyke	345
31	Kotli Aulakh	342
32	Kamaske	344
33	Bhangwan	170
34	Kanven	171
35	Leliyan	172
36	Maureh	194
37	Kamirpura	195
38	Mahamadpura	196
39	Jatta	198
40	Odhar	187
41	Thatha	188
42	Thathi	168
43	Sidhwan	169
44	Makhanpura	177
45	Dhariwal	180

46	Audar	181
47	Mulakot	182
48	Chak Misri Khan	163
49	Veroke	166
50	Chawindha Kalan	339
51	Chawinda Khurd	338
52	Baihar Wal	336
53	Jasraur	147
54	Dial	134
55	Bhindi Aulakh Kalan	22
56	Jhunj	25
57	Bhindi Aulakh Khurd	23
58	Ghoga	27
59	Tinana	26
60	Sherpur	30
61	Bhindi Nain	20
62	Fattah	21
63	Behlol	29
64	Awan Basau	28
65	Akbarpura	31
66	Gulgarh	32
67	Niamtabad	33
68	Bhindi Saidan	24
69	Kotli Dosandhi	16
70	Motley	137
71	Jai Ram Kot	136
72	Kotla Saraj Lohar	138
73	Kotli Khaira	139
74	Miadi Kalan	144
75	Panju Kalal	146
76	Kotli Mughlan	143

77	Chak Bazid	145
78	Miadi Khurdh	149
79	Shahpur	150
80	Alampur	151
81	Chak Fateh Khan	143
82	Napal	142
83	Dhundal	141
84	Bhalot	140
85	Kakkar	3
86	Manj	4
87	Panju Rain	173
88	Lodhi Gujjar	5
89	Hetampura	7
90	Dag	12
91	Vehra	14
92	Tut	13
93	Saidpura	6
94	Mandian Wala	10
95	Ranian	1
96	Bhadru	2
97	Chak Allah Bakhsh	179
98	Mohleke	11
99	Chuchakwal	158
100	Muzaffar Pura	157
101	Bhaggupur Uttar	9
102	Chhanna	8
103	Gaggarmal	176
104	Rai	175
105	Pandori	178
106	Sarangra	174
107	Mudh Bhilowal	164

108	Bhilowal Kake Zain	165
109	Jastarwal	209
110	Chhina Karam Singh	210
111	Isapur	211
112	Umarpura	207
113	Rakh Othian	202
114	Chahia	208
115	Karyal	201
116	Kot Sidhu	152
117	Bohlian	216
118	Kotli Krotana	221
119	Muhar	206
120	Mattia	212
121	Raipur Khurd	215
122	Othian	203
123	Jauns	205
124	Kotli Sakka	199
125	Dharam Kot	200
126	Chak Kamal Khan	197
127	Awan Lakha Singh	159
128	Wariyam	156
129	Kakkar	160
130	Khusu Pura	155
131	Bhaggupur Bet	15
132	Kutiwala	17
133	Burj	19
134	Tur	18
135	Saurian	162
136	Talla	153
137	Tareen	161
138	Hassanpura	154



139	Raja Sansi	312
140	Rudala	313
141	Adliwal	300
142	Bua Nagli	299
143	Nangal Tolah	315
144	Saidopura	314
145	Teli Chak	318
146	Jhanjoti	317
147	Balaggan	320
148	Chainpur	319
149	Jagdev Kalan	297
150	Kaler	322
151	Kotla Dum	321
152	Malu Nangal	298
153	Mugnlani Kot	301
154	Ladhe	303
155	Ranwali	302
156	Bagga	316
157	Dhariwal	310
158	Lalla Afgana	309
159	Harse Cheena	311

**VISWAJEET KHANNA,**  
Additional Chief Secretary to Government of  
Punjab, Department of Revenue, Rehabilitation  
and Disaster Management.